

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 66069**

Petitioner:

**ANDRES R. & GEMIE L. ROEDA,**

v.

Respondent:

**TELLER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on January 22, 2016, Gregg Near and James R. Meurer presiding. Petitioner, Mr. Andres R. Roeda, appeared pro se on behalf of Petitioners. Respondent was represented by Matthew A. Niznik, Esq. Petitioners are protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**1346 Pinon Ridge Court  
Woodland Park, CO  
Teller County Schedule No. R0021823**

The subject property consists of a residential single family home built in 1994. The home is frame construction containing 1,965 square feet of living area above grade. There is a 984 square foot finished basement with a walk-out feature. The home is a one and one-half story design and it is situated on a .31 acre cul-de-sac lot. The home was purchased by Petitioners for \$340,000 in August, 2013, within the valuation base period.

Petitioners are requesting an actual value of \$283,104 for the subject property for tax year 2015. Respondent assigned a value of \$356,571 for the subject property for tax year 2015 but is recommending a reduction to the value assigned by the Teller County Board of Equalization of \$340,000.

Petitioner, Mr. Roeda, presented a summary of six homes within Woodland Park ranging in total size from 2,949 to 5,053 square feet and in year of construction from 1994 to 2014. By

comparing the value determined by the Assessor (Actual Value) to the above building areas, Mr. Roeda determined a range of value from \$56.35 to \$99.91 per square foot. Based upon a total size of his home and conversation with a neighbor that had successfully appealed his own valuation, Mr. Roeda concluded to a value of \$96.00 per square foot and a value opinion of \$283,104 for his property.

Petitioners are requesting a 2015 actual value of \$283,104 for the subject property.

Respondent presented a value of \$355,000 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$316,000 to \$369,000 and in size from 1,693 to 1,840 square feet above grade. Respondent's sales were all from the subject subdivision and all sold between April 2013 and June 2014. After adjustments were made, the sales ranged from \$338,962 to \$367,750.

Respondent concluded to an actual value of \$355,000 for the subject property for tax year 2015 but is deferring to the value assigned by the Board of Equalization of \$340,000.

Petitioners contend there are inconsistencies in the valuation of properties by the Assessor and that the system is not equitable. Mr. Roeda stated the appropriate solution would be to have everyone's property re-assessed. Understanding this request to be extreme, he indicated the minimum solution would be to reduce the valuation of the subject property to the appropriate level. Respondent contends none of the six properties reported by Petitioners were sales from the base period. None were from the same subdivision as the subject and the one indication at \$56.00 per square foot was a partial assessment for a home under construction as of the value date. Respondent also notes Petitioners made no adjustments for differences in property features.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015. Petitioners argued that the subject was not valued equally to other similar properties. While equalization is the goal of uniform means and methods of assessment, perfect uniformity is not required under the Colorado statutes or the constitution.

The Board can only consider an equalization argument as support for the value determined using the market approach. *Arapahoe County Bd. of Equalization v. Podoll*, 935 P.2d 14, 16 (Colo. 1997). For an equalization argument to be effective, Petitioners must also present evidence or testimony that the assigned value of the comparable used was also correctly valued using the market approach. As that evidence and testimony was not presented, the Board gave limited consideration to the equalization argument presented by Petitioners.

The Board was further swayed by Petitioners' purchase of the subject property within the valuation period for \$340,000. Evidence indicated the home had been on the market within the local Multi-list system and the transaction was a qualified sale by the Assessor. Respondent's adjusted comparable sales within the neighborhood and Petitioners' own recent purchase provides ample evidence of the subject's Actual Value.

**ORDER:**

The petition is denied.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 8th day of February, 2016.

**BOARD OF ASSESSMENT APPEALS**

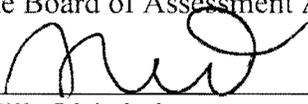


Gregg Near



James R. Meurer

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Milla Lishchuk

